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ABSTRACT

This lesson plan is intended to teach students about the new Internal Revenue Service (IRS) law that provides "credit" or "refund" to low income families. The lesson can fit into any of four specific basal texts. Seven stages in the lesson are outlined (warm-up and review, introduction, presentation, practice of new skills and knowledge, evaluation, application to students' own lives or new situations, and extension). Several class materials are needed for this lesson, including overheads, worksheets, and handouts. the following materials are provided: dialogues; multiple choice questions; narratives, sample forms, practice sheets, crossword puzzles, sample IRS forms (federal tax return, Schedule EIC, and form W-5); and Spanish and Vietnamese language materials. (Adjunct ERIC Clearinghouse for ESL Literacy Education.) (SM)

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ED 476 247

# Earned Income Credit

## SCANS Influenced Lesson Plan
## for
## Beginning 3 and Intermediate Levels

## Curriculum Project
## Spring 2000

*Santa Ana College*
*School of Continuing Education*

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***Earned Income Credit***
**Scans-Influenced Lesson Plan**
**Consumer Economics / Government and Law**
**Beginning 3 - Intermediate 1**

**SCANS Foundation Skills:**
(a) Basic Skills (b) Thinking Skills (c) Personal Qualities
**SCANS Competencies:**
(d) Resources (e) Interpersonal Skills (f) Information
(g) Systems (h) Technology

**Lesson Objective:** Students will be informed of new IRS law which provides "credit" or "refund" to low income families and will be able to take advantage of this benefit.

| | | |
|---|---|---|
| **1. Warm-up and/or review**<br>• Use previously learned content to begin a lesson<br>• Materials are familiar to students from previous lesson. | **Warm-up:** Students start with **Worksheet 1** It's Tax Time! to understand Income Tax terminology. Teacher goes over the dialog and worksheet with students, ready to explain meanings of the words in the multiple choice answers or the nuances brought about by different grammatical structures. | A,B,F |
| **2. Introduction**<br>• Focuses students attention on the lesson (asking questions, using visuals...)<br>• Objective stated.<br>• Objective is related to previous lesson. | - Ask the following questions and guide students to desired answers.<br>*- Are you working now?*<br>*- How do you get paid (with checks or cash)?*<br>- Inform students that only those who get paid with checks can file taxes.<br>*- What are the possibilities you could face after filing taxes? (Pay more tax owed; Pay penalties; Get a tax refund)*<br>- Inform students that there is a type of extra money, a new tax benefit called *Earned Income Credit* (EIC) for those who are eligible.<br>- Show **OH 1** Claim Your Earned Income Credit, go briefly over the content of the flyer.<br>**State objectives:** Students will have a knowledge of this new tax benefit, be able to figure out if they are eligible for it, and know what to do to get this benefit. | A, B, C, D, F, H |

| | | |
|---|---|---|
| **3. Presentation**<br>• Introduction of new information (through visuals, realia, description, explation, or written text).<br>• Instructor checks on student comprehension. | **Step 1**<br>- Have students read the narrative with **Worksheet 2** The Earned Income Credit and work with the comprehension check activity *in groups*.<br>- Teacher should go around to help students with vocabulary and grammar difficulties in the text.<br>- When they are done, call on some of them to read the text out loud and go through the sentences in class. Call for individual answers.<br>**Step 2**<br>- Pass out **HO 1** Claim Your Income Credit. This time, students will have a thorough understanding of the program by using this handout and answer **Worksheet 3** Earned Income Credit Categories in groups.<br>- Teacher should help students to clarify any details in the flyer.<br>- When they are done, have three groups come up to present their answers for each category. Encourage each individual in the group to take turns giving answers. | A, B, C, D, F, G, H |
| **4. Practice**<br>• Students practice new knowledge.<br>• Practice is guided through material.<br>• May be whole group, small group, pairs or individual.<br>• Instructor models each activity, monitors progress, provides feedback. | - Pass out **Worksheet 4** Who's Getting Money? for students to work *in pairs*.<br>- Teacher explains and models the activity.<br>- Remind students that they'll have to do some basic math to figure out the total income of a family.<br>- When students are done, ask for class answers on each family presented in the worksheet. They will indicate whether a particular family is eligible for the Earned Income Credit or not based on the given information. If the answer is Yes, ask for what category. Also ask students to give reasons for their choices. | A, B, C, D, E, F, G, H |
| **5. Evaluation**<br>• Instructor evaluates students on attainment objective.<br>• Can be oral, written, or by demonstrated performance | - Ask comprehension questions: Determine which of the following criteria are important in the consideration for the eligibility for the Earned Income Credit.<br>*- Number of working people in the family?*<br>*- Number of children living with taxpayer(s)?*<br>*- Marital status of taxpayers?*<br>*- Age of taxpayers?*<br>*- Age of the children?*<br>*- Total income of the family?* | A, B, D, F, G |

| | | |
|---|---|---|
| **6. Application** | - Ask personal questions:<br>- *Who thinks they are eligible for the EIC?*<br>- *Can you show why you are eligible?*<br>- *Can you tell us why you are not eligible?*<br>- *What would you do with the EIC money?*<br>- Teacher should judge whether students are comfortable with sharing their financial information or not to continue with this.<br>- Sum up on the board:<br>**How to Get the Earned Income Credit**<br>- Check eligibility (Number of children in family, total family income)<br>- File tax - Use proper forms (W2,Form 1040, 1040A,1040EZ, Schedule EIC) - Show **OH 2,3,4,5.**<br>- Get free assistance (The VITA program - Call the IRS at 1-800-829-1040)<br><br>Go over **Worksheet 5** Good News! with students, clarify important terms and concepts, and help them do the exercise. Afterwards, sum up on the board:<br>**How to Get Advance EIC Payments**<br>All three of the following apply:<br>1. You expect to have at least one qualifying child.<br>2. You expect that your 2000 earned income and modified adjusted gross income will each be less than $27,413.<br>3. You expect to be able to claim the EIC for 2000.<br>- Use Form W-5 to give to your employer | |
| **7. Extension** | - Review newly acquired vocabulary with **Worksheet 6** Crossword Puzzle: Extra Money! | A, B, D |

**Prerequisites:**

* Grammar Structures:
  - Verb tenses: Present, past, future, progressive tenses
  - Complex sentences
  - Modal verbs
* Students should be familiar with working in a cooperative environment. Each group member should actively participate and be assigned a specific responsibility such as leader, recorder, reporter, timekeeper, etc.

**Vocabulary:** Gross income, adjusted gross income, net income, interest, joint return, single return, exemptions, refund, credit, earned income, filing status, dividends, eligible, schedule, qualifications, benefit, requirement.

**Material needed:**

- Overhead transparencies:
  1. Claim Your Earned Income Credit
  2. Form 1040
  3. Form 1040A
  4. Form 1040EZ
  5. Schedule EIC
  6. Form W-5
- Handout:
  - Claim Your Earned Income Credit
- Worksheets:
  1. Dialog:It's Tax Time!
  2. Narrative: The Earned Income Credit
  3. Earned Income Credit Categories
  4. Exercise:Who's Getting Money?
  5. E-Mail Message: Good News!
  6. Crossword Puzzle: The Earned Income Credit

**Basal Texts:**

- TLC 3
- Crossroad 3
- Vistas 2
- Side by Side 3

**Worksheet 1**

**1. Dialog**

**It's Tax Time!**

JOHN Honey, it's about time the I.R.S. (Internal Revenue Services) is thinking of us again!

MARY Gee, time does fly, doesn't it? This is going to be our first year filing tax together. We'll have to file a joint return.

JOHN Well, of course we will. You're my legal spouse now.

MARY Together, our total gross income looks impressive, doesn't it?

JOHN Uh huh. And so does the interest shown in our savings account.

MARY But what's the point of having a lot of money like that? I mean, when are we going to have a child to share all that we have with?

JOHN You also mean, with a child, we will be able to claim an exemption on our tax return, right?

MARY Why not kill two birds with one stone if we could? Just think about a bigger refund we could get from the I.R.S.

JOHN You're really practical! And also some other tax credits that they've just added to that. But first things first, we'll have to take care of our filing status now.

MARY You're right. Oh, John, I just can't stop thinking of how our money will keep growing like that. I think we should start investing our money so we'll have dividends paid, and...

JOHN I know, and with a child, everything will be perfect, right?

**2. Multiple Choice Questions**

Choose the correct definition for each of the following words *related to income tax matters.*

**1. I.R.S.**

a. Immigration services agency

b. Federal agency collecting income tax

c. Internal Affair service

**2. Gross income**

1. High salary

2. Illegal money

3. Total amount earned before tax

**3. Interest**

1. Money earned on savings

2. Willingness to pay taxes

3. Concern for money

**4. Joint return**

1. Money paid after filing taxes

2. Tax report filed by a married couple

3. Tax document sent back to taxpayer

**5. Spouse**

1. Husband

2. Wife

3. Husband or wife

**6. Exemptions**

a. People who do not have to pay taxes

b. People who depend on the taxpayer

c. People who support the taxpayer

**7. Refund**

a. Money paid to the government

b. Money paid by the I.R.S.

c. Money paid by the employer

**8. Tax Credit**

a. Taxes you already paid to the I.R.S.

b. Tax benefit the I.R.S may pay you back

c. *a* and *b*

**9. Filing status**

1. Deadline for tax filing

2. Filing alone or with spouse

3. Eligibility for tax filing

**10. Dividends**

a. Money earned in investments

b. Tax paid in installments

c. Income divided between joint tax filers

**Worksheet 2** **The Earned Income Credit**

## I. NARRATIVE

On a quiet Saturday afternoon, after a relaxing nap, Pedro and Maria were getting ready to do something they had always done at this time of year: Filing their annual income tax. Sitting comfortably at the round table under the covered patio in their backyard, Pedro and Maria organized all the necessary documents for the task while their two children, Pepito and Marcela, were merrily playing on the grass. This year, there was something exciting about this routine - They were going to get some extra money back from the I.R.S.!

Showing a flyer to Maria, Pedro said with a happy voice, "Guess what, Maria, we're going to have some surprise money from the I.R.S. for our dream vacation!"

"Are you serious?" Maria opened her eyes wide. "What do you mean by that?"

"Of course I'm serious," Pedro continued. "The money will come from a program called *Earned Income Credit*. I think we're eligible for that because we seem to have all the required qualifications."

"How are we going to qualify for that?" asked Maria with eagerness.

"Look," Pedro enthusiastically explained. "You and I made a total amount of $28,500 for last year, below the maximum allowed by the program for those who lived with two or more children."

"Our Pepito and Marcela, that's the right number!" Maria exclaimed. "But what does all that mean?"

"Well, honey," Pedro couldn't hide his joy, "it means that we're going to get up to $3,756 from the I.R.S. as the extra benefit called Earned Income Credit. Let me explain to you more in detail."

Pedro started to show Maria all the forms involved and explained the requirements. Maria seemed to listen very attentively. In fact, she thought she would let Pedro worry about all that. In her mind now she could only see a sunny, beautiful beach where Pedro and she would lie on the sand with Pepito and Marcela chasing each other nearby!

## II. COMPREHENSION CHECK

Complete the following sentences with the appropriate words from the list below. *Attention*: There are two extra words!

| | | | | |
|---|---|---|---|---|
| **children** | **forms** | **benefit** | **earned** | **requirement** |
| **maximum** | **program** | **eligible** | **Income** | **qualifications** |

1. Pedro told Maria that they were going to receive a tax _____ from the I.R.S.
2. He said that this type of extra money was called Earned _____ Credit.
3. Pedro believed his family was _____ for this tax credit because they had all the _____.
4. For one thing, Pedro and his wife _____ less than the allowed _____ of the yearly $30,095 in his category.
5. In addition, they lived with their two _____ during that tax year, the minimum required in the category.
6. In order to get that money, Pedro and Maria would have to file their income tax using the appropriate _____.

## III. EXERCISE

Look at Pedro's and Maria's W-2 Forms below and answer the following questions.

| a Control number 1 | | Copy B To Be With Employee's FEDERAL Tax Return OMB No. 1545-0008 | |
|---|---|---|---|
| b Employer identification number 33-8752209 | | 1 Wages, tips, other comp. 18,500.00 | 2 Fed. income tax withheld 825.50 |
| c Employer's name, address, and ZIP code<br>PRO AUTO REPAIR<br>10331 SANTA ANA BLVD., STE D<br>SANTA ANA, CA 92706 | | 3 Social security wages 18,500.00<br>5 Medicare wages and tips 18,500.00<br>7 Social security tips | 4 Social security tax withheld 749.25<br>6 Medicare tax witheld 205.00<br>8 Allocated tips |
| d Employee's social security number 345-23-0754 | | 9 Advance EIC payment | 10 Dependent care benefits |
| e Employee's name, address, and ZIP code<br>PEDRO CARLOS RAMIREZ<br>2457 FLOWER ST.<br>SANTA ANA, CA 92707 | | 11 Nonqualified plans<br>13 See instrs. for box 13<br>15 Statutory employee Deceased Pension plan Legal rep. Deferred compensation | 12 Benefits included in box 1<br>14 Other<br>CASDI 35.20 |

| 16 State | Employer's state I.D. no | 17 State wages tips, etc. | 18 State income tax | 19 Locality name | 20 Local wages, tips etc | 21 Local income tax |
|---|---|---|---|---|---|---|
| CA | 124-5532-8 | 18,500.00 | 198.75 | | | |
| | | | | | | |

39-1908647 Department of the Treasury -- Internal Revenue Service

Form W-2 Wage and Tax Statement 1999

This information is being furnished to the Internal Revenue Service

1. Pedro's annual net income is _____
2. His Federal income tax withheld is _____
3. His State income tax withheld is _____
4. His Social Security tax withheld is _____
5. His Social Security number is _____

| a Control number | | Copy B To Be With Employee's FEDERAL Tax Return<br>OMB No. 1545-0008 | |
|---|---|---|---|
| b Employer identification number<br>33-1234567 | | 1 Wages, tips, other comp.<br>10,000.00 | 2 Fed. income tax withheld<br>625.15 |
| c Employer's name, address, and ZIP code<br>FLOWERS ETC.<br>12321 EUCLID ST., #123<br>WESTMINSTER, CA 92683 | | 3 Social security wages<br>10,000.00<br>5 Medicare wages and tips<br>10,000.00<br>7 Social security tips | 4 Social security tax withheld<br>609.88<br>6 Medicare tax witheld<br>154.25<br>8 Allocated tips |
| d Employee's social security number<br>345-66-8907 | | 9 Advance EIC payment | 10 Dependent care benefits |
| e Employee's name, address, and ZIP code<br>MARIA GUADALUPE RAMIREZ<br>1000 4TH ST.<br>SANTA ANA, CA 92707 | | 11 Nonqualified plans<br>13 See instrs. for box 13<br>15 Statutory employee Deceased Pension plan Legal rep. Deferred compensation | 12 Benefits included in box 1<br>14 Other<br>CASDI 25.06 |

| 16 State | Employer's state I.D. no. | 17 State wages tips, etc. | 18 State income tax | 19 Locality name | 20 Local wages, tips etc | 21 Local income tax |
|---|---|---|---|---|---|---|
| CA | 342-5521-6 | 10,000.00 | 72.09 | | | |
| | | | | | | |

39-1908647 Department of the Treasury – Internal Revenue Service

Form W-2 Wage and Tax Statement 1999

This information is being furnished to the Internal Revenue Service

1. Maria's annual net income is _____
2. Her Federal income tax withheld is _____
3. Her State income tax withheld is _____
4. Her Social Security tax withheld is _____
5. Her Social Security number is _____

**Worksheet 3** **Earned Income Credit Categories**

Use Handout 1 "Claim Your Income Credit" to complete the information for each of the following categories of people who are eligible for the benefit.

**A. Category I**

1. You lived with _____ child last year.
2. Your total yearly income had to be less than $_____.
3. You have to use Form _____ or Form _____ for filing your tax.
4. You have to attach _____ to your tax return.
5. You could get up to $ _____ for your Earned Income Credit.

**B. Category II**

1. You lived with *at least* _____ children last year.
2. Your total yearly income had to be less than $ _____.
3. You have to use Form _____ or Form _____ for filing your tax.
4. You have to attach _____ to your tax return.
5. You could get up to $ _____ for your Earned Income Credit.

**C. Category III**

1. You lived with _____ children last year.
2. Your total yearly income had to be less than $ _____.
3. You can use Form _____, or Form _____, or Form _____ for filing your tax.
4. You don't need to _____ any other forms to your tax return.
5. You cannot be younger than _____ or older than _____ to be eligible for this category.
6. You could get up to $ _____ for your Earned Income Credit.

**Worksheet 4** **Who's Getting Money?**

Read the information about each of the following families and determine whether they are eligible for the Earned Income Credit or not by writing their names in the appropriate slot in the chart below. If a family is eligible, put its name in the right category. *Show your calculation in the slot below each family.* Use Handout 1 as a guide.

**1. The Nguyen Family:** Mr. Tam Nguyen is a high school teacher. Last year he made $35,000. His wife, Mrs. Lan Nguyen, was not working. She stayed home to take care of the kids. They lived with their three children, Nam, Mai, and Huy in an apartment.

**2. The Williams Family:** Mr. and Mrs. Robert and Nancy Williams work in the same company. Last year he brought home $17,450 while she earned only $12,150 because she worked part-time. Their only daughter, Megan, lived with them last year.

**3. The Young Family:** Ms. Suk Young is a single mother. Her baby boy, Kim Young, is only 18 months. She works in a kindergarten. Her yearly income from last year was $23,118. Mother and son live in a small apartment.

**4. The Campos Family:** Mr. and Mrs. Raul and Gloria Campos just got married last year. They don't plan to have a child right away. Mr. Campos works at Mc Donald's and Mrs. Campos is a baby-sitter. Last year he made $6,114 and she only made $3,000. They share a room in their best friend's house, Ricardo Nunez.

| ELIGIBLE | | | NOT ELIGIBLE |
|---|---|---|---|
| **Category I** | **Category II** | **Category III** | |
| *Family name:* | *Family name:* | *Family name:* | *Family name:* |
| *Calculation:*<br>- Total income<br>_____<br>- No. of children<br>_____ | *Calculation:*<br>- Total income<br>_____<br>- No. of children<br>_____ | *Calculation:*<br>- Total income<br>_____<br>- No. of children<br>_____ | *Calculation:*<br>- Total income<br>_____<br>- No. of children<br>_____ |

**Worksheet 5**

**1.** Peter received the following E-mail message from his best friend, Ronald.

To : Peter Hammond <peteham@aol.com>

From: Ronald Wilson <ronwil@juno.com>

Subject: **Good news!**

---

Hi Peter!

I have some good news for you. Last week you told me that you would claim the Earned Income Credit for 2000. Well, it seems that you can get it sooner than you thought. There is a program called Advance EIC Payments. In order to receive your EIC earlier, you need to satisfy the following three requirements:

- You expect to be able to claim the EIC for 2000. (You already showed me that you are eligible for it!)
- You have to have at least a qualifying child. (Your cute little Niki is the one!)
- You expect that your 2000 earned income as well as adjusted gross income will each be less than $27,413. (I know you have no problem with this!)

Well, what are you waiting for? Just remember to fill out Form W-5 and give it to your employer. And don't forget to treat me to a big breakfast at Mimi's Cafe, OK? (Just kidding!)

See you later.

Ronald

**2. Practice**

Find out if the following families are eligible for Advance EIC Payments by looking at their status, then check the requirement(s) that they meet and circle Y for *Yes* and N for *No* in the boxes on the far right.

| FAMILY | REQUIREMENTS | | | ELIGIBLE FOR ADVANCE EIC PAYMENTS? |
|---|---|---|---|---|
| | At least one qualifying child? | Income less than $27,413? | Expects to be able to claim EIC? | |
| The Gordons<br>- Ron Gordon: $12,000<br>- Kim Gordon: $10,000<br>- No children | | | | Y / N |
| The Lee's<br>- Young Lee: $15,000<br>- Suk Lee: $8,000<br>- 3 children | | | | Y / N |
| The Tran's<br>- An Tran: $22,000<br>- Mai Tran: $18,000<br>- 1 child | | | | Y / N |
| The Ramos<br>- Juan Ramos: $9,000<br>- Ana Ramos: $8,500<br>- 2 children | | | | Y / N |

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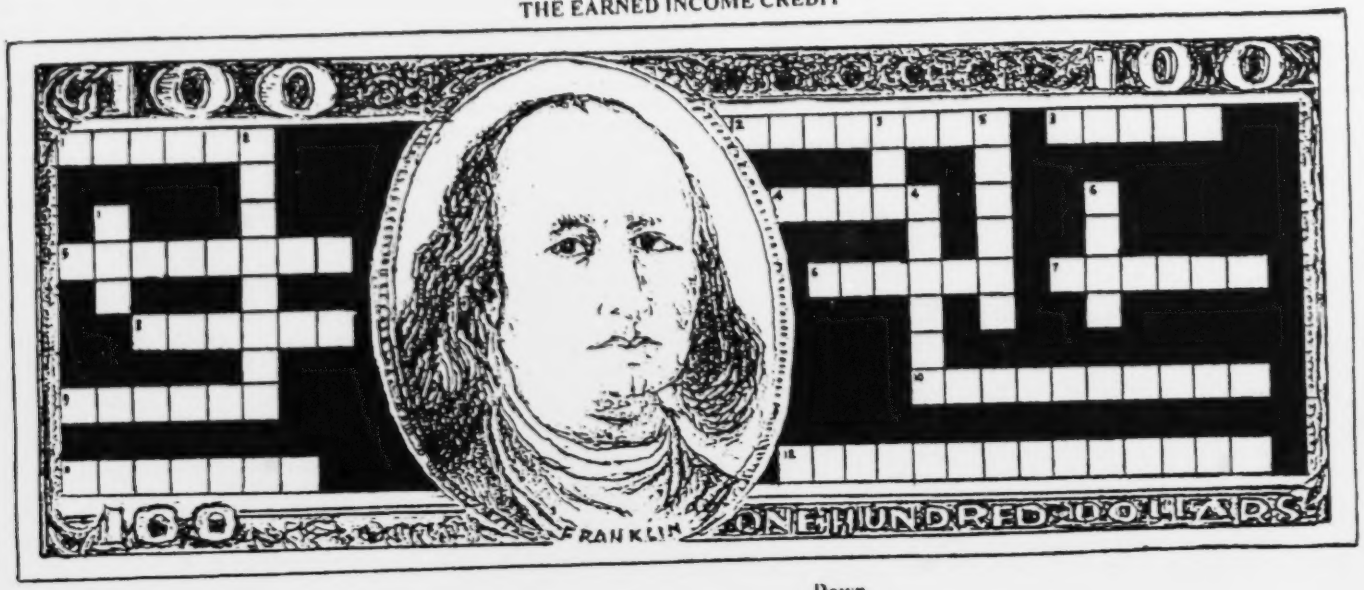
**Worksheet 6: Crossword Puzzle**

## THE EARNED INCOME CREDIT




**Across**

1. You have to claim this for being "single"or "married"
2. Having the right qualifications
3. Filed by two or more persons together
4. Total (amount of money)
5. Money earned on investments
6. Money received (as salary, etc.)
7. Tax already paid or tax money repaid
8. Repayment (from the IRS)
9. Not married
10. The number of persons a taxpayer supports
11. Money that a person is entitled to
12. Requirements satisfied

**Down**

1. Abbreviations for Earned Income Credit
2. You have to attach this if you are in Category I or II
3. Abbreviations for Internal Revenue Services
4. Husband or wife
5. Paid in returned for work
6. Printed paper with space to be filled in

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HO #1

THE 1999 EARNED INCOME CREDIT CAMPAIGN

Put Some Extra Money in Your Pocket

# Claim Your Earned Income Credit

A Tax Benefit for People Who Work

A. Category I

OR

+ Yearly Income less than $26,473 + • File Form 1040 or 1040A • Attach Schedule EIC = up to $2,271

If you lived with one child in 1998 and your family earned less than $26,473, you can get up to $2,271.

B. Category II

OR

+ Yearly Income less than $30,095 + • File Form 1040 or 1040A • Attach Schedule EIC = up to $3,756

If you lived with two or more children in 1998 and your family earned less than $30,095, you can get up to $3,756.

C. Category III

OR

+ Yearly Income less than $10,030 + • File Form 1040 or 1040A or 1040EZ = up to $341

If you had no children living with you in 1998 and you earned less than $10,030, AND you were between ages 25 and 64, you can get up to $341.

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OH #2

Form **1040** Department of the Treasury-Internal Revenue Service **U.S. Individual Income Tax Return** **1999** (99) IRS Use Only-Do not write or staple in this space

For the year Jan. 1-Dec. 31, 1999, or other tax year beginning , 1999, ending , OMB No. 1545-0074

**Label** (See instructions on page 18) LABEL HERE
Your first name and initial | Last name | Your social security number
If a joint return, spouse's first name and initial | Last name | Spouse's social security number
Use the IRS label. Otherwise, please print or type. Home address (number and street). If you have a P.O. box, see page 18. | Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.

▲ **IMPORTANT!** ▲ You must enter your SSN(s) above.

**Presidential Election Campaign** (See page 18.) Do you want $3 to go to this fund? Yes No
If a joint return, does your spouse want $3 to go to this fund? Yes No
Note. Checking "Yes" will not change your tax or reduce your refund.

**Filing Status** Check only one box.
1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 18.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 19 ) (See page 18.)

**Exemptions**
6a ☐ **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a
b ☐ **Spouse**
c **Dependents:** (1) First name Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) ✓ if qualifying child for child tax credit (see page 19)
If more than six dependents, see page 19.
d Total number of exemptions claimed

No. of boxes checked on 6a and 6b
No. of your children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 19)
Dependents on 6c not entered above
Add numbers entered on lines above ▶

**Income** Attach Copy B of your Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.
If you did not get a W-2, see page 20.
Enclose, but do not staple, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2 — 7
8a **Taxable** interest. Attach Schedule B if required — 8a
b **Tax-exempt** interest. DO NOT include on line 8a — 8b
9 Ordinary dividends. Attach Schedule B if required — 9
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 21) — 10
11 Alimony received — 11
12 Business income or (loss). Attach Schedule C or C-EZ — 12
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐ — 13
14 Other gains or (losses). Attach Form 4797 — 14
15a Total IRA distributions — 15a — b Taxable amount (see page 22) — 15b
16a Total pensions and annuities — 16a — b Taxable amount (see page 22) — 16b
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E — 17
18 Farm income or (loss). Attach Schedule F — 18
19 Unemployment compensation — 19
20a Social security benefits — 20a — b Taxable amount (see page 24) — 20b
21 Other income. List type and amount (see page 24) — 21
22 Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶ — 22

**Adjusted Gross Income**
23 IRA deduction (see page 26) — 23
24 Student loan interest deduction (see page 26) — 24
25 Medical savings account deduction. Attach Form 8853 — 25
26 Moving expenses. Attach Form 3903 — 26
27 One-half of self-employment tax. Attach Schedule SE — 27
28 Self-employed health insurance deduction (see page 28) — 28
29 Keogh and self-employed SEP and SIMPLE plans — 29
30 Penalty on early withdrawal of savings — 30
31a Alimony paid b Recipient's SSN ▶ — 31a
32 Add lines 23 through 31a — 32
33 Subtract line 32 from line 22. This is your **adjusted gross income** ▶ — 33

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 54. Cat. No. 11320B Form **1040** (1999)

For the latest version of this form you can access the IRS on the Internet at **www.irs.gov**

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**OH #3**

Form **1040A** — Department of the Treasury-Internal Revenue Service

# U.S. Individual Income Tax Return (99) 1999

IRS Use Only-Do not write or staple in this space.

OMB No. 1545-0085

**Label** (See page 19.)

Use the IRS label. Otherwise, please print or type.

LABEL HERE

| Your first name and initial | Last name | Your social security number |
|---|---|---|
| If a joint return, spouse's first name and initial | Last name | Spouse's social security number |
| Home address (number and street). If you have a P.O. box, see page 20. | Apt. no. | ▲ IMPORTANT! ▲ You must enter your SSN(s) above. |
| City, town or post office, state, and ZIP code. If you have a foreign address, see page 20. | | |

**Presidential Election Campaign Fund** (See page 20.)

| | Yes | No |
|---|---|---|
| Do you want $3 to go to this fund? | | |
| If a joint return, does your spouse want $3 to go to this fund? | | |

**Note.** Checking "Yes" will not change your tax or reduce your refund.

**Filing status**

Check only one box.

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 21.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 19 ). (See page 22.)

**Exemptions**

6a ☐ **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.
b ☐ **Spouse**
c **Dependents:**

If more than seven dependents, see page 22.

| (1) First name / Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) ✓ if qualifying child for child tax credit (see page 23) |
|---|---|---|---|
| | | | ☐ |
| | | | ☐ |
| | | | ☐ |
| | | | ☐ |
| | | | ☐ |
| | | | ☐ |
| | | | ☐ |

No. of boxes checked on 6a and 6b
No. of your children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 24)
Dependents on 6c not entered above
Add numbers entered on lines above ☐

d Total number of exemptions claimed.

**Income**

Attach Copy B of your Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 25.

Enclose, but do not staple, any payment.

| | | | |
|---|---|---|---|
| 7 | Wages, salaries, tips, etc. Attach Form(s) W-2. | | 7 |
| 8a | **Taxable** interest. Attach Schedule 1 if required. | | 8a |
| b | **Tax-exempt** interest. DO NOT include on line 8a. 8b | | |
| 9 | Ordinary dividends. Attach Schedule 1 if required. | | 9 |
| 10a | Total IRA distributions. 10a | **10b** Taxable amount (see page 25). | 10b |
| 11a | Total pensions and annuities. 11a | **11b** Taxable amount (see page 26). | 11b |
| 12 | Unemployment compensation, qualified state tuition program earnings, and Alaska Permanent Fund dividends. | | 12 |
| 13a | Social security benefits. 13a | **13b** Taxable amount (see page 28). | 13b |
| 14 | Add lines 7 through 13b (far right column). This is your **total income.** ▶ | | 14 |

**Adjusted gross income**

| | | | |
|---|---|---|---|
| 15 | IRA deduction (see page 30) 15 | | |
| 16 | Student loan interest deduction (see page 30). 16 | | |
| 17 | Add lines 15 and 16. These are your **total adjustments.** | | 17 |
| 18 | Subtract line 17 from line 14. This is your **adjusted gross income.** ▶ | | 18 |



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**OH#4**

Department of the Treasury—Internal Revenue Service

Form **1040EZ**

# Income Tax Return for Single and Joint Filers With No Dependents (99) 1999

OMB No. 1545-0675

| | | |
|---|---|---|
| Use the IRS label here | Your first name and initial / Last name | Your social security number |
| | If a joint return, spouse's first name and initial / Last name | Spouse's social security number |
| | Home address (number and street). If you have a P.O. box, see page 12. / Apt. no. | |
| | City, town or post office, state, and ZIP code. If you have a foreign address, see page 12. | |

**Presidential Election Campaign** (See page 12.)

Note. *Checking "Yes" will not change your tax or reduce your refund.*

Do you want $3 to go to this fund? ▶ Yes ☐ No ☐

If a joint return, does your spouse want $3 to go to this fund? ▶ Yes ☐ No ☐

▲ IMPORTANT! ▲ You must enter your SSN(s) above.

| | | | Dollars | Cents |
|---|---|---|---|---|
| **Income** Attach Copy B of Form(s) W-2 here. Enclose, but do not staple, any payment. | 1 | Total wages, salaries, and tips. This should be shown in box 1 of your W-2 form(s). Attach your W-2 form(s). | 1 | |
| | 2 | Taxable interest. If the total is over $400, you cannot use Form 1040EZ. | 2 | |
| | 3 | Unemployment compensation, qualified state tuition program earnings, and Alaska Permanent Fund dividends (see page 14). | 3 | |
| | 4 | Add lines 1, 2, and 3. This is your **adjusted gross income.** | 4 | |
| Note. You must check Yes or No. | 5 | Can your parents (or someone else) claim you on their return? **Yes.** Enter amount from worksheet on back. ☐ **No.** If **single**, enter 7,050.00. If **married**, enter 12,700.00. See back for explanation. ☐ | 5 | |
| | 6 | Subtract line 5 from line 4. If line 5 is larger than line 4, enter 0. This is your **taxable income.** ▶ | 6 | |
| **Payments and tax** | 7 | Enter your Federal income tax withheld from box 2 of your W-2 form(s). | 7 | |
| | 8a | **Earned income credit** (see page 15). | 8a | |
| | b | Nontaxable earned income: enter type and amount below. Type / $ | | |
| | 9 | Add lines 7 and 8a. These are your **total payments.** | 9 | |
| | 10 | **Tax.** Use the amount on **line 6 above** to find your tax in the tax table on pages 24–28 of the booklet. Then, enter the tax from the table on this line. | 10 | |
| **Refund** Have it directly deposited! See page 20 and fill in 11b, 11c, and 11d. | 11a | If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund.** | 11a | |
| | ▶ b | Routing number | | |
| | ▶ c | Type: Checking ☐ Savings ☐ | d Account number | |
| **Amount you owe** | 12 | If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe.** See page 21 for details on how to pay. | 12 | |

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and accurately lists all amounts and sources of income I received during the tax year.

| **Sign here** ▶ Keep copy for your records. | Your signature | | Spouse's signature if joint return. See page 11 | |
|---|---|---|---|---|
| | Date | Your occupation | Date | Spouse's occupation |

For Official Use Only: 1 2 3 4 5 6 7 8 9 10

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 23. Cat. No. 11329W 1999 Form 1040EZ

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OH #5

**SCHEDULE EIC**
**(Form 1040A or 1040)**
Department of the Treasury
Internal Revenue Service (99)

# Earned Income Credit
## (Qualifying Child Information)
▶ Attach to Form 1040A or 1040.
▶ See instructions on back.

OMB No. 1545-0074
**1998**
Attachment Sequence No. 43

Name(s) shown on return | Your social security number

**Before you begin . . .**

- See the instructions for Form 1040A, lines 37a and 37b, or Form 1040, lines 59a and 59b, to find out if you can take this credit.
- If you can take the credit, fill in the Earned Income Credit Worksheet in the Form 1040A or Form 1040 instructions to figure your credit. **But if you want the IRS to figure it for you, see instructions on back.**

**Then,** you **must** complete and attach Schedule EIC only if you have a qualifying child (see boxes on back).

### Information About Your Qualifying Child or Children

If you have more than two qualifying children, you only have to list two to get the maximum credit.

| **Caution:** *If you do not attach Schedule EIC and fill in all the lines that apply, it will take us longer to process your return and issue your refund.* | **Child 1** | | **Child 2** | |
|---|---|---|---|---|
| | First name | Last name | First name | Last name |
| 1 Child's name . . . . . | | | | |
| 2 Child's year of birth . . . . . | 19__ __ | | 19__ __ | |
| 3 If the child was born **before 1980** AND— | | | | |
| **a** was **under age 24** at the end of 1998 **and** a student, check "Yes," **OR** . . . . . | ☐ Yes | | ☐ Yes | |
| **b** was permanently and totally disabled (see back), check "Yes" . . . . . | ☐ Yes | | ☐ Yes | |
| 4 Enter the child's social security number . | : : | | : : | |
| 5 Child's relationship to you (for example, son, grandchild, etc.) . . . . . | | | | |
| 6 Number of months child lived with you in the United States in 1998 . . . . . | months | | months | |

**TIP:** Do you want the earned income credit added to your take-home pay in 1999? To see if you qualify, get **Form W-5** from your employer or by calling the IRS at 1-800-TAX-FORM (1-800-829-3676).



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**www.irs.gov**

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OH #6

# 2000 Form W-5

Department of the Treasury
Internal Revenue Service

## Instructions

### A Change To Note

Beginning in 2000, new rules apply to determine who is a foster child for purposes of the earned income credit (EIC). See page 3 for details.

### Purpose

Use Form W-5 if you are eligible to get part of the EIC in advance with your pay and choose to do so. See **Who Is Eligible To Get Advance EIC Payments?** below. The amount you can get in advance generally depends on your wages. If you are married, the amount of your advance EIC payments also depends on whether your spouse has filed a Form W-5 with his or her employer. However, your employer cannot give you more than $1,412 throughout 2000 with your pay. You will get the rest of any EIC you are entitled to when you file your tax return and claim the EIC.

If you do not choose to get advance payments, you can still claim the EIC on your 2000 tax return.

### What Is the EIC?

The EIC is a credit for certain workers. It reduces the tax you owe. It may give you a refund even if you do not owe any tax.

### Who Is Eligible To Get Advance EIC Payments?

You are eligible to get advance EIC payments if **all three** of the following apply.

**1.** You expect to have at least one qualifying child. If you do not expect to have a qualifying child, you may still be eligible for the EIC, but you **cannot** receive advance EIC payments. See **Who Is a Qualifying Child?** on page 2.

**2.** You expect that your 2000 earned income and modified AGI (adjusted gross income) will each be less than $27,413. Include your spouse's income if you plan to file a joint return. As used on this form, **earned income** does not include amounts inmates in penal institutions are paid for their work or workfare payments (defined on this page). For most people, **modified AGI** is the total of adjusted gross income plus any tax-exempt interest. But see the 1999 revision of **Pub. 596,** Earned Income Credit, for information about how to figure your 2000 modified AGI if you expect to receive nontaxable payments from a pension, annuity, or an IRA; or you plan to file a 2000 Form 1040.

**3.** You expect to be able to claim the EIC for 2000. To find out if you may be able to claim the EIC, answer the questions on page 2.

**Workfare payments.** These are cash payments certain people receive from a state or local agency that administers public assistance programs funded under the Federal Temporary Assistance for Needy Families (TANF) program in return for certain work activities such as **(1)** work experience activities (including work associated with remodeling or repairing publicly assisted housing) if sufficient private sector employment is not available, or **(2)** community service program activities.

### How To Get Advance EIC Payments

If you are eligible to get advance EIC payments, fill in the 2000 Form W-5 at the bottom of this page. Then, detach it and give it to your employer. If you get advance payments, you **must** file a 2000 Federal income tax return.

You may have only **one** Form W-5 in effect at one time. If you and your spouse are both employed, you should file separate Forms W-5.

*(Continued on page 2)*

*Give the lower part to your employer, keep the top part for your records.*

Detach here

Form **W-5**

Department of the Treasury
Internal Revenue Service

## Earned Income Credit Advance Payment Certificate

► **Use the current year's certificate only.**
► **Give this certificate to your employer.**
► **This certificate expires on December 31, 2000.**

OMB No. 1545-1342

**2000**

Print or type your full name

Your social security number

**Note:** *If you get advance payments of the earned income credit for 2000, you* ***must*** *file a 2000 Federal income tax return. To get advance payments, you* ***must*** *have a qualifying child and your filing status must be any status* ***except*** *married filing a separate return.*

| | | Yes | No |
|---|---|---|---|
| 1 | I expect to be able to claim the earned income credit for 2000, I do not have another Form W-5 in effect with any other current employer, and I choose to get advance EIC payments | | |
| 2 | Do you expect to have a qualifying child? | | |
| 3 | Are you married? | | |
| 4 | If you are married, does your spouse have a Form W-5 in effect for 2000 with any employer? | | |

Under penalties of perjury, I declare that the information I have furnished above is, to the best of my knowledge, true, correct, and complete.

Signature ► Date ►

Cat. No. 10227P

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**www.irs.gov**

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# !!Trabajadores!! Pongan

# DINERO EXTRA

# en sus bolsillos

***Para recibir información sobre cómo recibir el Crédito de Ingreso de Trabajo y asistencia gratuita para declarar sus impuestos, llame al IRS al 1-800-829-1040.***

***¡Evite la demora de su devolución! Esté seguro de darnos correctamente, el nombre y número Seguro Social de cada persona que se encuentra registrado en su formulario de impuestos.***

## Exija su Crédito de Ingreso de Trabajo

**¡Obtenga más de su salario regular!** El crédito por Ingreso de Trabajo es un beneficio fiscal especial para gente que trabaja a tiempo completo o a tiempo parcial. Si usted califica, reducirán sus impuestos, y podría recibir dinero de vuelta. Incluso si usted no debe impuestos, puede obtener el Crédito EIC. Pero tiene que presentar una declaración de impuestos.

**¡Aumente su salario!** El pago adelantado EIC permite a aquellos trabajadores que son responsables por la crianza de sus hijos, que obtengan parte de su EIC en cada quincena que perciba a través del año y otra parte la recibirá en un cheque del IRS después que haya llenado y presentado el formulario anual de devolución de impuestos.

## ¿Quién puede recibir el Crédito por Ingreso de Trabajo?

- Los trabajadores solteros o casados que criaron a niños en su hogar, y que ganaron menos de $30,095 en 1998 (o menos de $26,473 si criaron a sólo un niño). Presente el Formulario 1040 o el 1040A e incluya el formulario llamado "Schedule EIC".
- Trabajadores solteros o casados que tenían entre 25 y 64 años de edad, que no criaron a niños en su hogar y que ganaron menos de $10,030 en 1998. Presente cualquier formulario de impuestos.

**¡Trabajadores que estén criando a sus hijos pueden recibir pagos adelantados EIC en su salario!** Este crédito puede ayudarles a pagar sus gastos domésticos y los gastos de transporte a su trabajo. Un trabajador que califique puede recibir hasta 50 dollares ($50) extras en cada quincena.

**Para recibir pagos adelantados EIC,** los trabajadores que califiquen deben presentar el formulario W-5. Usted puede pedirle ese formulario a su patrono o lo puede conseguir llamando a la oficina del IRS al teléfono 1-800-829-3676. Si en cualquier momento durante el año sus circunstancias familiares cambian usted puede ser considerado no elegible. Por lo tanto cuando esto ocurra es muy importante que llene un nuevo formulario W-5 marcado "no" y debe entregarsela a su patrono para que se le dejen de pagar los pagos por adelantado.

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## ¿El IRS ("Internal Revenue Service" o Servicio de Recaudación de Impuesto) Me Va a Dar Dinero a Mí?

¡¡Sí!! El Crédito por Ingreso de Trabajo (EIC o "Earned Income Credit") es un beneficio fiscal especial sólo para gente que trabaja a tiempo completo o a tiempo parcial. Si usted califica, reducirán sus impuestos y podría recibir dinero de vuelta. Incluso si no debe impuestos puede recibir el EIC. Pero tiene que presentar un formulario de devolución de impuestos. ¡Incluso los trabajadores que no están criando a niños pueden recibir el EIC!

## Reciba el Crédito por Ingreso de Trabajo al Presentar un Formulario de Devolución de Impuestos Federales

Si usted crió a niños en su hogar en 1996: Llene el Formulario 1040 o 1040A, no el Formulario 1040EZ. Asegúrese de incluir el Formulario "Schedule EIC".

Si usted no crió a niños en su hogar en 1996: Llene el Formulario 1040, 1040A o el 1040EZ. No tiene que llenar el Formulario "Schedule EIC".

## ¡Evite la demora de su devolución!

Esté seguro de darnos correctamente, el nombre y número Seguro Social de cada persona que se encuentra registrado en su formulario de impuestos.

## Preguntas y Respuestas sobre el Crédito por Ingreso de Trabajo (o Crédito EIC)

***¿Qué hago si no sé cómo llenar un formulario de devolución de impuestos?***

Para conseguir ayuda gratuita para llenar el formulario de devolución de impuestos y para recibir más información sobre el Crédito EIC, llame al IRS al 1-800-829-1040.

***¿Qué ocurre si no he presentado un formulario de devolución de impuestos en mucho tiempo?***

Aún así puede recibir el EIC. Si usted calificaba, puede reclamar el EIC por los últimos tres años. Llame al IRS para enterarse de cómo hacerlo. Si debe impuestos retrasados, el EIC puede reducir la cantidad debida. También es posible que pueda arreglar un acuerdo de pago.

***¿Puedo recibir una devolución rápida con mi Crédito por Ingreso de Trabajo?***

Sí, pero puede que no sea la mejor opción. Las devoluciones rápidas restan dinero de su EIC. Recuerde, puede conseguir asistencia gratuita sobre impuestos.

***¿Qué ocurre si no soy un ciudadano de Estados Unidos?***

Muchos inmigrantes documentados que están empleados califican para el EIC, incluyendo a quienes tengan la tarjeta verde, refugiados y otras personas autorizadas legalmente a trabajar. Recibir el crédito no afectará a su estado inmigratorio.

***Yo trabajo y recibo beneficios de asistencia pública. Si recibo el EIC, ¿perderé mis otros beneficios?***

En la mayoría de los casos, no. El EIC no afecta a los beneficios como el AFDC, cupones de alimentos, SSI, Medicaid o vivienda publica.

## ¡¡¡Obtenga Asistencia Gratuita para Declarar sus Impuestos!!!

VITA, un programa del IRS, ayuda a aquellos interesados a llenar los formularios de impuestos gratuitamente. Las oficinas de VITA están abiertas desde finales de enero hasta el 15 de abril. Para enterarse de la localización de la oficina de VITA más cercana, llame al 1-800-829-1040. Tenga paciencia, pues el número está ocupado a menudo.

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**NGƯỜI ĐI LÀM**
**Hãy Bỏ Thêm Tiền**
**Vào Túi Của Mình!**

**Giữ trọn lấy số tiền Thuế lợi tức được hoàn trảcho năm nay!**

**Hãy Tiết Kiệm Tiền một cách Khôn Khéo!** Những người đi làm có lợi tức trung bình có thể được giúp khai thuế miễn phí. Để biết các địa điểm giúp điền tờ khai thuế miễn phí gần quý vị, xin gọi số điện thoại miễn phí 1-800-829-1040.

**Hãy Ghi Nhớ!** Nhờ khai thuế để lấy lại tiền thuế hoàn trả gấp là cách tốn kém nhất. Bằng cách này, quý vị sẽ mất đi số tiền gọi là Tín Dụng Thuế Lợi Tức (Earned Income Credit) (EIC) hay bị giảm đi bất kỳ số tiền thuế hoàn trả nào mà quý vị lãnh được.

**Khai Lãnh tiền Tín Dụng Thuế Lợi Tức**
**Một Khoản Trợ Cấp dành cho Người Đi Làm!**

Tín Dụng Thuế Lợi Tức là một khoản trợ cấp đặc biệt về thuế dành cho người đi làm toàn thời gian hay bán thời gian. Nếu hội đủ điều kiện, quý vị sẽ đóng thuế ít đi và quý vị có thể lấy lại được tiền. Ngay cả khi quý vị không phải đóng thuế lợi tức, quý vị vẫn có thể được hưởng khoản tín dụng này. Nhưng quý vị phải nộp một tờ khai thuế của liên bang.

**Ai có thể được hưởng tiền Tín Dụng Thuế Lợi Tức?**

- Những người đi làm còn độc thân hay đã lập gia đình nào có nuôi con trong nhà và làm ra dưới **$29,290** trong năm **1999**, hoặc dưới **$25,760** nếu chỉ phải nuôi một người con). Điền mẫu 1040 hoặc 1040A, kèm theo bản phụ đính *Schedule EIC*.
- Những người đi làm còn độc thân hay đã lập gia đình nào từ 25 tuổi và hiện chưa tới 65 tuổi, không phải nuôi con em trong nhà, và làm ra dưới **$9,770** trong năm **1999**. Có thể khai bất cứ mẫu khai thuế nào.

☎ *Để biết thêm chi tiết về việc quý vị có thể được hưởng tiền Tín dụng Thuế Lợi Tức hay không, và việc giúp điền đơn miễn phí, xin gọi cho cơ quan IRS ở điện thoại số 1-800-829-1040.*

**Có phải Sở Thuế Vụ Liên Bang IRS sẽ trả lại tiền cho tôi không?**

*Phải!!* Tiền Tín dụng Thuế Lợi tức (Earned Income Credit) (EIC) là một khoản trợ cấp đặc biệt về thuế chỉ dành cho người nào có đi làm toàn thời gian hay bán thời gian. Nếu quý vị hội đủ điều kiện, quý vị sẽ chịu thuế ít đi và quý vị có thể lấy lại được tiền. Ngay cả khi quý vị không thiếu thuế lợi tức, quý vị vẫn được hưởng tiền EIC. Nhưng quý vị phải nộp một tờ khai thuế. Ngay cả những người đi làm mà không phải nuôi con cũng có thể được hưởng tiền EIC!

**Nhận tiền EIC bằng cách nộp một tờ khai thuế Liên Bang**

Nếu trong năm 1999 quý vị có nuôi con em trong nhà: Khai nộp Mẫu 1040 hoặc 1040A, không dùng Mẫu 1040EZ. Nhớ kèm theo bản phụ đính Schedule EIC.
Nếu trong năm 1999 quý vị không có nuôi con em trong nhà: Khai nộp Mẫu 1040, 1040A, hoặc 1040EZ. Nhớ kèm theo bản phụ đính EIC.

**Thắc mắc và giải đáp về Tín Dụng Thuế Lợi Tức EIC**

***Nếu tôi không biết cách điền tờ khai thuế thì sao?***

Để được giúp điền mẫu khai thuế miễn phí và để biết thêm các chi tiết về Tín Dụng Thuế Lợi Tức, xin gọi điện thoại cho Sở Thuế IRS số 1-800-829-1040.

***Nếu lâu nay tôi không khai thuế thì sao?***

Quý vị vẫn có thể được hưởng tiền EIC. Nếu hội đủ điều kiện, quý vị có thể khai để lấy lại tiền EIC cho ba năm về trước. Gọi Sở Thuế IRS để được hướng dẫn. Nếu quý vị còn thiếu thuế, tiền EIC có thể giúp giảm tiền thuế quý vị phải đóng. Quý vị cũng có thể điều đình để trả góp tiền thuế làm nhiều kỳ.

***Tôi có thể lấy lại tiền thuế gấp cùng với tiền EIC không?***

Có, nhưng có thể đó không phải là cách hay nhất. Khai thuế để lấy lại tiền gấp làm giảm bớt số tiền EIC của quý vị. Xin nhớ là dịch vụ giúp khai thuế miễn phí lúc nào cũng sẵn sàng.

***Nếu tôi không phải là công dân Hoa kỳ thì sao?***

Đa số các di dân hợp pháp có đi làm đều hội đủ điều kiện hưởng tiền EIC, bao gồm những người có thẻ xanh, người tị nạn, và những người được phép đi làm hợp lệ. Việc nhận tiền EIC không

ảnh hưởng đến tình trạng di trú của quý vị.

***Tôi vừa đi làm vừa nhận trợ cấp xã hội. Nếu tôi nhận tiền EIC, liệu tôi có bị mất đi các trợ cấp khác không?***

Tiền EIC không ảnh hưởng gì đến các khoản trợ cấp như Phiếu Thực Phẩm (Food Stamps), SSI, Medicaid hay Housing. Trong phần lớn các trường hợp, tiền EIC không ảnh hưởng đến tiền welfare, tuy nhiên những quy luật về vấn đề này thay đổi theo từng tiểu bang.

**Dịch vụ miễn phí giúp điền tờ khai thuế cho quý vị!**

VITA là chương trình của Sở Thuế IRS giúp điền các mẫu khai thuế miễn phí cho mọi người. Các địa điểm của chương trình VITA sẽ bắt đầu làm việc từ cuối tháng 1 cho tới ngày 15 tháng 4. Xin gọi số điện thoại 1-800-829-1040 để biết các địa điểm gần nhất của chương trình VITA. Xin kiên nhẫn khi gọi vì đường giây này thường rất bận.

FL-801581



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